

## County of Albany

Harold L. Joyce Albany County Office Building 112 State Street - Albany, NY 12207

## Legislation Text

| File #: TMP-2618, Version: 1  REQUEST FOR LEGISLATIVE ACTION  Description (e.g., Contract Authorization for Information Services): Resolution requesting a correction of tax bills for 169 First St, City of Albany   |                                  |  |               |                 |  |
|---|----------------------------------|--|---------------|-----------------|--|
|   |                                  |  | Date:         | 7/20/2021       |  |
|   |                                  |  | Submitted By: | Michael McGuire |  |
| Department:   | Real Property Tax Service Agency |  |               |                 |  |
| Title:  | Director                         |  |               |                 |  |
| Phone:  | 518-487-5292                     |  |               |                 |  |
| Department Rep.   |                                  |  |               |                 |  |
| Attending Meeting:  | Michael McGuire                  |  |               |                 |  |
| Purpose of Request:   |                                  |  |               |                 |  |
| <ul> <li>□ Adopting of Local Law</li> <li>□ Amendment of Prior Legislation</li> <li>□ Approval/Adoption of Plan/Procedu</li> <li>□ Bond Approval</li> <li>□ Budget Amendment</li> <li>□ Contract Authorization</li> <li>□ Countywide Services</li> <li>□ Environmental Impact/SEQR</li> <li>□ Home Rule Request</li> <li>□ Property Conveyance</li> <li>⋈ Other: (state if not listed)</li> </ul> | Correction of tax bills          |  |               |                 |  |
| CONCERNING BUDGET AMENDME   | <u>ENTS</u>                      |  |               |                 |  |
| Increase/decrease category (choos  ☐ Contractual ☐ Equipment ☐ Fringe ☐ Personnel   | e all that apply):               |  |               |                 |  |

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|---|--|
| ☐ Personnel Non-Individual ☐ Revenue  |  |
| Increase Account/Line No.:<br>Source of Funds:<br>Title Change:   | Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text. |
| CONCERNING CONTRACT AUTHORI   | <u>ZATIONS</u>   |
| Type of Contract:  ☐ Change Order/Contract Amendment ☐ Purchase (Equipment/Supplies) ☐ Lease (Equipment/Supplies) ☐ Requirements ☐ Professional Services ☐ Education/Training ☐ Grant ☐ Choose an item. ☐ Submission Date Deadline Click of Settlement of a Claim ☐ Release of Liability ☐ Other: (state if not listed) | ·  |
| Other: (state if not listed)  | Click or tap here to enter text.   |
| Contract Terms/Conditions:  |  |
| Party (Name/address): Click or tap here to enter text.  |  |
| Additional Parties (Names/addresses):<br>Click or tap here to enter text.   |  |
| Amount/Raise Schedule/Fee: Scope of Services:   | Click or tap here to enter text. Click or tap here to enter text.                                  |
| Bond Res. No.:<br>Date of Adoption:   | Click or tap here to enter text. Click or tap here to enter text.                                  |
| CONCERNING ALL REQUESTS   |  |
| Mandated Program/Service: If Mandated Cite Authority:   | Yes □ No ⊠<br>Click or tap here to enter text.   |
| Is there a Fiscal Impact: Anticipated in Current Budget:  | Yes □ No □   |

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County Budget Accounts:

Revenue Account and Line: Click or tap here to enter text. Revenue Amount: Click or tap here to enter text.

Appropriation Account and Line: Click or tap here to enter text. Appropriation Amount: Click or tap here to enter text.

Source of Funding - (Percentages)

Federal: Click or tap here to enter text.
State: Click or tap here to enter text.
County: Click or tap here to enter text.
Local: Click or tap here to enter text.

Term

Term: (Start and end date)

Click or tap here to enter text.

Click or tap here to enter text.

Impact on Pending Litigation Yes ☐ No ☐

If yes, explain: Click or tap here to enter text.

Previous requests for Identical or Similar Action:

Resolution/Law Number: Click or tap here to enter text.

Date of Adoption: Click or tap here to enter text.

## **Justification**: (state briefly why legislative action is requested)

The Assessor for the City of Albany, Mr. Trey Kingston, submitted an Application for Corrected Tax Roll to correct an erroneous 2020 school tax bill and a 2021 property tax bill for 169 First St - 65.73-5-64. Due to an error a school tax bill for \$2,089 and a property tax bill for \$1,726.45 were issued. The property should have been wholly exempt from taxation under NYS RPTL §420-a. Due to an clerical error, as defined under NYS RPTL §550(2)(c), the tax exemption was not applied on the school and property tax rolls.

Real Property Tax Law §550(2)(c) allows for the correction of clerical errors made on the tax roll. I recommend that the Albany County Legislature approve the correction to the tax roll and delete these erroneous tax bills.